IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE THIRTY FIRST DAY OF AUGUST
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 22696 of 1995

Between:

1 D.Narayana Raju, S/o. Venkata Suryanarayana Raju.R/o. Seetaramnagar

Colony, H.No. 15-1-47/2, Bhadrachalam, Khammam.
2 Ganta Venkata Satyanarayana, S/o. Venkataswara Rao. H.No. 9-1-75/1,

Medical Colony, Bhadrachalam, Khammam.
3 Mandapati Srihari Raju, S/o. Subba Raju, Gollagattu Road, Badrachalam, Khammam.
4 Nalluri Satyanarayana, S/o. Sarvaiah, Palvancha, Khammam.
5 Gamidi Venkateswara Rao, S/o. Krishna Murthy, Palvancha, Khammam.
6 Kevureddi Narayana Reddy, S/o. Veera Reddy, Badrachalam, Khammam.
7 Chitturi Bhapineedu, S/o. Rama Rao, Ramachandrapuram, Venkatapuram, Khammam.
8 BAndaru Ramanayya, S/o. Tirupataiah Badrachalam, Khammam.
9 M/s. Sri Lakshmi Wadders Labour Contract Co-op. Society Ltd. Rep.

President-B.Ankayya Kotta Colony, Badrachalam, Khammam.
10 M/s. Tammayyapeta Tribal Labour Contract Co-op,.Society, Rep. President-

Turram Kannayya, Peddamattapalli (V), V.R.Puram, Khammam.
11 Vishnumolakala Ramesh, S/o. Ramprasad Rao, Medical Colony,

Badrachalam,Khammam.
12 Chilla Srinivasa Rao, S/o. Kondaiah, Bhadrachalam, Khammam.
13 Paritala Satyanarayana, S/o. China Swamy, Chinturu, Khammam.
14 Koppula Venkata Ratnam, S/o. Venkata Rao, Ganneru Koyyapadi,

Badrachalam,Khammam.
15 Koppula Ramachandra Rao, S/o. Venkata Rao, Ganneru Koyyapadi,

Badrachalam, Khammam.
16 Budugu Srinivas, S/o. Chinna Veeraiah, Kothapeta, Badrachalam, Khammam.
17 M/s. Srirama Constructions, Rep. Managing Partner B.Srinivas.

Bhadrachalam, Khammam.
18 D.Rangaraju, S/o. Satyanarayana Raju, Bhadrachalam, Khammam.
19 Md.Alim Khan, S/o. Azzij Khan,Bhadrachalam, Khammam.
20 M/s. The Tiger Tribal Labour Co-op. Contract Society Ltd.,
Rep. President-Korla Bhujangarao.
21 M/s. Chandravanka Tribal Labour Contract Co-op., Society Ltd Rep.

President-S.Nageswara Rao.Pyra (V), Chinturu (M), Khammam.
22 M/s. Sri Venkataramana Tribal Labour Contract Co-op Soceity Rep.

President M.Yerraiah. Nimmalagudem (V), Chinturu (M), Khammam.
23 Kakarlapudi Vishnu Varma, S/o. Sitaramaiah, Vajedu (V), Hajeru (M),
Khammam.
24 Syamala Aniyareddy, S/o. Linga Reddy, Bhadrachalam, Khammam.
25 Meesala Anjayya, S/o. Panakalu, Bhadrachalam, Khammam.
26 Tumma Chamdrasekhara Rao, S/o. Subba Rao, Bhadrachalam, Khammam.
27 Nagulapalli Ramaseshaiah, S/o. Seetaramaiah, Bhadrachalam. Khammam.
28 Barri Apparao, S/o. Sattiraju, Potluru (V), Motugudem,
Khammam.
29 Mondeddi Balanarasa Reddy, S/o. Narsa Reddy, Ashoknagar Colony,

Badrachalam, Khammam.
30 M/s. The Tribal Labour Contract Co-op. Society Ltd., Rep. President _

V.Ramarao, R/o. Yekavari Gudem, Chintur, Khammam.
31 M/s. The Tribal Labour Contract Co-op. Society Ltd., Rep.Savalam

Narayana,Yeduga Rallapalli, Chintur, Khammam.
32 M/s. Ashoknagar Weddars Labopur Contract Co-op. Society Ltd. Rep.

President, Bhadrachalam, Khammam.
33 Nallimilli Munireddy, S/o. Sattireddy, Gollagattu Road, Badrachalam,
Khammam.
34 M/s. Kalyani Wedders Labour Contract Co-op Society Ltd., Rep. President.
Bhadrachalam, Khammam.
35 Sunkara Sambasiva Rao, S/o. Madhusudhana Rao, R/o. 15-1-35,,

Sitaramanagar Colony, Badrachalam, Khammam.
36 Bikkasani Venubabu, S/o. Venkateswara Rao, Near I.L.T.D.Company,

Badrachalam, Khammam.
37 Md.Javahar, S/o. Md.Maktul, R/o. Chintur (V) Khammam.
38 M/s. Sri Kanakadurga Hariajana Labour Contract Co-op. Societ Rep.

President A.Sreenu, Bhadrachalam, Khammam.
39 J.Brahamamchari, S/o. Basavachari, R/o. Bhadrachalam, Khammam.
40 M/s. Bheesma Chandra Waddera Labour Contract Co-op Society Rep.

President- M.Poshalu, R/o. Pedamattapalli, V.R.Puram, Khammam.
41 Akula Satyanarayana, S/o. Venkata Narasaiah, Bhagavandas Colony,

Bhadrachalam, Khammam.
42 S.Lakshmana Rao, S/o. Jagganna, H.no. 9-1-19, Bhadrachalam,
Khammam.
43 Nallapu Durga Prasada Rao, S/o. Rama Rao, Kottagudem, Charla Mandal,
Khammam.

44 Dantuluri Ramachandraju, S/o. Rama Rao, Kottagudem, Charla Mandal, Khammam.
45 M.Chalapathi Reddy, S/o. Rami Reddy, Charla Village, Khammam.
46 Tetali Chiranjeeva Reddy, S/o. Venkata Reddy, Ashoknagar Colony,

Badrachalam, Khammam.
47 M/s. Sai Durga Tribal Labour Contract Co-op Society Ltd, Rep. President –

Narayana, Pedonkur, Kunavaram Mandal, Khammam.
48 M/s. Sri Sai Tribal Labour Contract Co-op Society Ltd., Rep. President-

B.Rama Rao, Chidumur, Chintur Mandal, Khammam.
49 P.V.Rama Raju & Co., Rep. Managing PArtner- P.V.Rama Raju. Kunavaram Road, Badrachalam, Khammam.
50 K.Ganga Raju, S/o. K.V.Ramana, V.R.Puram, Khammam.
51 N.Kuppa Swamy, S/o. Rama Rao, Mothugudem Village, Chintoor Mandal, Khammam.

..... PETITIONER(S)

AND

1 The Executive Engineer, (Roads and Buildings), Bhadrachalam, Khammam.
2 The Executive Engineer, (Roads and Buildings), Kothagudem, Khammam.
3 The Executive Engineer, (Panchayat Raj), Bhadrachalam, Khammam.
4 The Executive Engineer, (Panchayat Raj), Kothagudem, Khammam.
5 The Executive Engineer, (Panchayat Raj), Palvoncha, Khammam.
6 The Executive Engineer, (I & CAD), Khammam.
7 The Executive Engineer, (Medium Irrigation), Talloparu, Khammam.
8 The Executive Engineer, (Medium Irrigation), Satyanarayana pura,

Khammam.
9 The Executive Engineer, (Tribal Welfare), Bhadrachalam, Khammam.
10 The Divisional Engineer, APSEB.,Mothugudem, Khammam.
11 A.P.S.E.B., Rep. Divisional Engineer, Bhadrachalam, Khammam.
12 A.P.S.E.B., Rep. Divisional Engineer, Palvoncha, Khammam.
13 The Executive Officer, Sri Seetharamachandravari Devasthanam, Bhadrachalam, Khammam.
14 The Executive Officer, Grama Panchayat, Bhadrachalam, Khammam.
15 The Govt. of A.P., Rep. Secretary, Revenue (CT) Dept., Secretariat Building, Hyderabad.

16 The Superintendent Engineer, O & M Civil Circle, Upper Seleru,

Visakhapatnam.

17 The Superintendent Engineer, O & M Circle, Mothugudem, Khammam

District.

.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a writ of Mandamus (1) declaring the section 5F, and 5H of the ABGST Amendment Act 22/1995 and Rule 6(3) (ii) of APGST Rules as ultravires Art, 14 19(1)(f) and 321 of the Constitution of India (ii) direct the states of A.P. to levy and collect sales tax in respect of material used in works contract only at the rates applicable under various schedules in terms of Sec.5(1) of the APGST Act and not to under Sec. 5F of APGST Act (iii) interdict the respondents from deducting tax at source in pursuance of Sec.5H or in alternative direct the said respondents to Sec.5H or in alternative direct the said respondents to deduct tax at source at specified rates applicable under various schedule only in respect of actual material or goods used in execution of works contract.

Counsel for the Petitioners : MR.P.V.RAMANA, Advocate.

Counsel for the Respondents : GP FOR COMMERCIAL TAXES.

The Court at admission stage made the following :

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ORDER : (per Sri Bilal Nazki, J)

Heard learned Government Pleader for Commercial Taxes. Nobody appears for the petitioners.

Even otherwise, the Writ Petition deserves to be dismissed as it has challenged the validity of Sections 5-F, 5-G and 5-H of the Andhra Pradesh General Sales Tax Act, 1957 and a batch of Writ Petitions on similar issue have been dismissed in the case of *Gannon Dunkerley & others vs. State of Andhra Pradesh*.

Following the same judgment, this Writ Petition is also dismissed. No costs.

(BILAL NAZKI, J)

31st August, 2004.

(S.ANANDA REDDY, J)

ajr

To

1 The Executive Engineer, (Roads and Buildings), Bhadrachalam, Khammam.
2 The Executive Engineer, (Roads and Buildings), Kothagudem, Khammam.
3 The Executive Engineer, (Panchayat Raj), Bhadrachalam, Khammam.
4 The Executive Engineer, (Panchayat Raj), Kothagudem, Khammam.
5 The Executive Engineer, (Panchayat Raj), Palvoncha, Khammam.
6 The Executive Engineer, (I & CAD), Khammam.
7 The Executive Engineer, (Medium Irrigation), Talloparu, Khammam.
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Khammam.
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10 The Divisional Engineer, APSEB.,Mothugudem, Khammam.
11 A.P.S.E.B., Rep. Divisional Engineer, Bhadrachalam, Khammam.
12 A.P.S.E.B., Rep. Divisional Engineer, Palvoncha, Khammam.
13 The Executive Officer, Sri Seetharamachandravari Devasthanam,

Bhadrachalam, Khammam.

14 The Executive Officer, Grama Panchayat, Bhadrachalam, Khammam.

15 The Govt. of A.P., Rep. Secretary, Revenue (CT) Dept., Secretariat Building, Hyderabad.

16 The Superintendent Engineer, O & M Civil Circle, Upper Seleru,

Visakhapatnam.

17 The Superintendent Engineer, O & M Circle, Mothugudem, Khammam

District.

18 Two C.Cs. to the Government Pleader for Commercial Taxes, High

Court Buildings, Hyderabad (O.U.T)

19 Two C.D. copies.